

Amendments to the specification:

Replace the paragraph beginning at page 7, line 17 and ending at page 8, line 6, with the following replacement paragraph:

The second pole piece includes ferromagnetic first, second and third components 226, 228 and 230. The first component 226 is formed on the planar surface of the write gap layer 224 with a front edge at the ABS and a back vertical edge 232 which defines a throat height (TH) of the write head where the first and second pole pieces first commence to separate after the ABS. Because of the planar surface of the top of the write gap layer 224 the back edge 232 can be well-defined and accurately located. During fabrication the first component 226 may be a full-width layer, as shown in Fig. 6B, which extends beyond a desired track width of the write head. After fabricating the first component 226 a thick alumina layer is deposited and chemically mechanically polished (CMP) down to a top level of the first component 226 to form a layer 234 which, along with the component 226, provides a flat planar surface. As shown in Fig. 6A the second component 228 is fabricated so that it extends from the ABS to a back edge 236 which has a height into the head which is greater than the height of the edge 232. The second component [[422]] 228 in Fig. 6B is higher and wider so that after ion milling in Fig. 6C the defined track width (TW) is achieved. This depth provides sufficient stitching area for the third component 230 so that magnetic flux can be properly transferred through the components. Because of the planar surface provided by the first component 226 and the layer 234 the second component 228 can be well-formed, as shown in Fig. 6B.